

TEXAS

Law

Chapter 153, Motor Fuel Taxes.

Definitions

Gasoline: any liquid or combination of liquids blended together as a fuel for a gasoline-powered engine; includes blending agents but excludes diesel fuel and liquefied gas. [Sec. 153.001(10)]

Liquefied gas: all combustible gases that exist in a gaseous state at 60 degrees F. and at a pressure of 14.7 lbs. per sq.in. absolute, but not including gasoline or diesel fuel. [Sec. 153.001(16)]

Motor fuel: gasoline, diesel fuel, liquefied gas, and other products usable to propel a motor vehicle. [Sec. 153.001(19)]

Tax Rate

20¢ per gallon for gasoline, gasohol. [Sec. 153.101]
15¢ per gallon for liquefied gas purchased by out-of-state users. [Sec. 153.301]

Tax Breaks

None.

Exemptions

Refunds are available for tax paid on gasoline used in vehicles operated exclusively off the public highways except for incidental travel on public highways. Tax on fuel used for agricultural purposes or power take-off equipment is also refundable. [Sec.153.119]

Gasohol

Deemed gasoline for tax purposes.

Special Provisions

Texas-based users of natural gas, methane, ethane, propane, butane, or a mixture of these, including liquefied gas, prepay that tax in the form of an annual permit fee based on the following gross weight and mileage schedule for the prior January-December period.

	0 - 15,000 4999 mi. and over	5000 - 9999 mi.	10,000 - 14,999 mi.	
Less than 4000 lbs.	\$ 30	\$ 60	\$ 90	\$120
4000 - 10,000 lbs.	42	84	126	168

10,001 - 15,000 lbs.	48	96	144	192
15,001 - 27,500 lbs.	84	168	252	336
27,501 - 43,500 lbs.	126	252	378	504
43,501 lbs. and over	186	372	558	744

[Sec. 153.305]